

**DALLAS COUNTY, IOWA**  
**TITLE I – POLICY AND ADMINISTRATIVE**  
**CHAPTER 6A**  
**LOCAL OPTION SALES AND SERVICES TAX**  
**AMENDED JANUARY 2, 2018**

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6A.01 PURPOSE. Local Option Sales and Services Tax. Pursuant to Chapter 423B of the Iowa Code (as amended) There are imposed Local Option Sales and Services Tax applicable to transactions within the various jurisdictions in Dallas County, Iowa as set forth herein, pursuant to Iowa Code Chapter 423B (as amended)

6A.02 DUTY TO COLLECT. All persons required to collect state sales tax and any use tax to which the local option tax may be applicable shall collect the tax.

6A.03 EXEMPTION FROM COLLECTION. Tax imposed herewith shall not be imposed on the sales or purchase price from transactions exempted by section 423B.5 of the Iowa Code.

6A.04 REPEAL OF TAX UPON ELECTION OR EXPIRATION. Upon election or expiration of a tax imposed herewith pursuant to Iowa Code Chapter 423B, the applicable section(s) of this chapter of the Dallas County Code of Ordinances shall be struck and annotated, "Local Option Sales Tax repealed effective XXXX (Date) pursuant to duly called, held and canvassed election of YYYY (Date) upon the question of repealing said tax." If the tax is repealed by tolling of a date specific set in the election imposing the tax, the applicable section(s) of this chapter shall be struck and annotated, "Local Option Sales Tax repealed effective XXXX (Date) as established in the election imposing said tax."

6A.05 LOCAL OPTION SALES AND SERVICES TAX FOR THE CITY OF PERRY, DALLAS COUNTY, IOWA PURSUANT TO PERRY ELECTION OF NOVEMBER 3, 2009.

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the City of Perry, Dallas County, Iowa, there is imposed upon transactions within the said City of Perry a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after January 1, 2010 and expiring December 31, 2019
2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

6A.05a LOCAL OPTION SALES AND SERVICES TAX FOR THE CITY OF PERRY, DALLAS COUNTY, IOWA PURSUANT TO PERRY ELECTION OF NOVEMBER 7, 2017.

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the City of Perry, Dallas County, Iowa, there is imposed upon transactions within the said City of Perry a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after January 1, 2020.
2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

6A.06 LOCAL OPTION SALES AND SERVICES TAX FOR THE CITY OF ADEL, DALLAS COUNTY, IOWA PURSUANT TO ADEL ELECTION OF AUGUST 3, 2010.

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the City of Adel, Dallas County, Iowa, there is imposed upon transactions within the said City of Adel a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after January 1, 2011
2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

6A.07 LOCAL OPTION SALES AND SERVICES TAX FOR THE CITY OF REDFIELD, DALLAS COUNTY, IOWA PURSUANT TO REDFIELD ELECTION OF NOVEMBER 2, 2010.

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the City of Redfield, Dallas County, Iowa, there is imposed upon transactions within the said City of Redfield a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after July 1, 2011 and expiring December 31, 2020
2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

**6A.07a LOCAL OPTION SALES AND SERVICES TAX FOR THE CITY OF REDFIELD, DALLAS COUNTY, IOWA  
PURSUANT TO REDFIELD ELECTION OF NOVEMBER 7, 2017.**

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the City of Redfield, Dallas County, Iowa, there is imposed upon transactions within the said City of Redfield a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after January 1, 2021.
2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

**6A.08 LOCAL OPTION SALES AND SERVICES TAX FOR THE CITY OF BOUTON, DALLAS COUNTY, IOWA PURSUANT  
TO BOUTON ELECTION OF NOVEMBER 2, 2010.**

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the City of Bouton, Dallas County, Iowa, there is imposed upon transactions within the said City of Bouton a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after July 1, 2011 and expiring December 31, 2020
2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

**6A.08a LOCAL OPTION SALES AND SERVICES TAX FOR THE CITY OF BOUTON, DALLAS COUNTY, IOWA  
PURSUANT TO BOUTON ELECTION OF NOVEMBER 7, 2017.**

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the City of Bouton, Dallas County, Iowa, there is imposed upon transactions within the said City of Bouton a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after January 1, 2021.
2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

**6A.09 LOCAL OPTION SALES AND SERVICES TAX FOR THE CONTIGUOUS CITIES OF CLIVE, URBANDALE, WAUKEE  
AND WEST DES MOINES, DALLAS COUNTY, IOWA PURSUANT TO THE CONTIGUOUS CITIES ELECTION OF  
NOVEMBER 7, 2017.**

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the Contiguous Cities, Dallas County, Iowa, there is imposed upon transactions within the said Contiguous Cities a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after July 1, 2018.
2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

**6A.10 LOCAL OPTION SALES AND SERVICES TAX FOR THE CITY OF DALLAS CENTER, DALLAS COUNTY, IOWA  
PURSUANT TO DALLAS CENTER ELECTION OF NOVEMBER 7, 2017.**

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the City of Dallas Center, Dallas County, Iowa, there is imposed upon transactions within the said City of

Dallas Center a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after July 1, 2018.

2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

6A.11 LOCAL OPTION SALES AND SERVICES TAX FOR THE CITY OF DAWSON, DALLAS COUNTY, IOWA  
PURSUANT TO DAWSON ELECTION OF NOVEMBER 7, 2017.

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the City of Dawson , Dallas County, Iowa, there is imposed upon transactions within the said City of Dawson a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after July 1, 2018.
2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

6A.12 LOCAL OPTION SALES AND SERVICES TAX FOR THE CITY OF DESOTO, DALLAS COUNTY, IOWA PURSUANT  
TO DESOTO ELECTION OF NOVEMBER 7, 2017.

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the City of DeSoto , Dallas County, Iowa, there is imposed upon transactions within the said City of DeSoto a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after July 1, 2018.
2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

6A.13 LOCAL OPTION SALES AND SERVICES TAX FOR THE CITY OF DEXTER, DALLAS COUNTY, IOWA PURSUANT  
TO DEXTER ELECTION OF NOVEMBER 7, 2017.

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the City of Dexter , Dallas County, Iowa, there is imposed upon transactions within the said City of Dexter a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after July 1, 2018.
2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

6A.14 LOCAL OPTION SALES AND SERVICES TAX FOR THE CITY OF GRANGER, DALLAS COUNTY, IOWA  
PURSUANT TO GRANGER ELECTION OF NOVEMBER 7, 2017.

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the City of Granger, Dallas County, Iowa, there is imposed upon transactions within the said City of Granger a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after July 1, 2018.
2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

6A.15 LOCAL OPTION SALES AND SERVICES TAX FOR THE CITY OF GRIMES, DALLAS COUNTY, IOWA PURSUANT  
TO GRIMES ELECTION OF NOVEMBER 7, 2017.

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the City of Grimes, Dallas County, Iowa, there is imposed upon transactions within the said City of Grimes a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after July 1, 2018.

2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

**6A.16 LOCAL OPTION SALES AND SERVICES TAX FOR THE CITY OF LINDEN, DALLAS COUNTY, IOWA PURSUANT TO LINDEN ELECTION OF NOVEMBER 7, 2017.**

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the City of Linden, Dallas County, Iowa, there is imposed upon transactions within the said City of Linden a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after July 1, 2018.
2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

**6A.17 LOCAL OPTION SALES AND SERVICES TAX FOR THE CITY OF MINBURN, DALLAS COUNTY, IOWA PURSUANT TO MINBURN ELECTION OF NOVEMBER 7, 2017.**

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the City of Minburn, Dallas County, Iowa, there is imposed upon transactions within the said City of Minburn a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after July 1, 2018.
2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

**6A.18 LOCAL OPTION SALES AND SERVICES TAX FOR UNINCORPORATED DALLAS COUNTY, IOWA PURSUANT TO UNINCORPORATED ELECTION OF NOVEMBER 7, 2017.**

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the Unincorporated Dallas County, Iowa, there is imposed upon transactions within the said Unincorporated areas a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after July 1, 2018.
2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

**6A.19 LOCAL OPTION SALES AND SERVICES TAX FOR THE CITY OF VAN METER, DALLAS COUNTY, IOWA PURSUANT TO VAN METER ELECTION OF NOVEMBER 7, 2017.**

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the City of Van Meter, Dallas County, Iowa, there is imposed upon transactions within the said City of Van Meter a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after July 1, 2018.
2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.

**6A.20 LOCAL OPTION SALES AND SERVICES TAX FOR THE CITY OF WOODWARD, DALLAS COUNTY, IOWA PURSUANT TO WOODWARD ELECTION OF NOVEMBER 7, 2017.**

1. Pursuant to duly called, held and canvassed election upon the question of imposition of local option sales tax within the City of Woodward, Dallas County, Iowa, there is imposed upon transactions within the said City of Woodward a local sales and services tax on all transactions specified by Iowa Code Chapter 423B occurring on or after July 1, 2018.
2. The rate of the tax shall be 1 (one) percent upon the sales price taxed under Chapter 423B of the Iowa Code.